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DIGEST OF OTHER RECENT VIRGINIA DECISIONS.

Supreme Court of Appeals.

Note.—In this department we give the syllabus of every case decided by the Virginia Supreme Court of Appeals, except of such cases as are reported in full.

CITY OF RICHMOND v. MERCHANTS' NAT. BANK OF RICHMOND.

March 13, 1919.

[98 S. E. 643.]

1. Taxation (§ 499*)—Bank Stock—Correction of Assessment—Motion—Parties.—Error in bringing action to correct assessment of capital stock, surplus, and undivided profits of bank, in name of corporation instead of stockholders, was cured by consent order nunc pro tunc, whereby the amount of taxes ascertained to be due from stockholders was assessed against them; the court having power, by virtue of consent order, to admit stockholders as parties.

[Ed. Note.—For other cases, see 2 Va.-W. Va. Enc. Dig. 310.]

2. Taxation (§ 12*)—Bank Stock—Discrimination—United States Statute.—General purpose of U. S. Rev. St. § 5219 (U. S. Comp. St. § 9784), prohibiting taxation of national bank stock "at a greater rate than is assessed upon other moneyed capital in the hands of individual citizens of the state," was to prevent discrimination by the states in favor of state banking associations against national banking associations.

3. Taxation (§ 12*)—Discrimination—National Bank Stock.—Ordinance founded upon Acts 1915, c. 85, imposing tax of \$1.40 on \$100 on national bank capital, instead of 30 cents, the rate imposed on other moneyed capital in the hands of individuals, is not a discrimination against the bank capital in favor of the other moneyed capital, in violation of Rev. St. U. S. § 5219 (U. S. Comp. St. 9784), prohibiting taxation of national bank stock at a greater rate than other "moneyed capital in the hands of individual citizens."

Error to Hustings Court of Richmond.

Petition by the Merchants' National Bank of Richmond against the city of Richmond, to correct an assessment. Order granting plaintiff relief prayed for, and defendant brings error Reversed.

H. R. Pollard, of Richmond, for plaintiff in error.

Coke & Pickrell and *Leigh R. Page*, all of Richmond, for defendant in error.

*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.